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MYSORE DISTRICT.

Notification No. C. 5—L. B. 21-22, dated 22nd August 1921.

Under Section 10 (1) (a) of the Municipal Regulation and Rule 40 of the Election Rules for Minor Municipal Councils the following gentlemen are declared to have been elected as Councillors of the Minor Municipal Council of Nagamangala for a period of three years, with effect from 1st August 1921 :—

	Name.	*Father's name.*
1.	Mr. Narsimha Setty	... Subbaraya Setty.
2.	„ P. Nanjundiah	... Venkatakrishniah.
3.	„ M. V. Ramaswamaiya ...	... Venkataramaiya.
4.	„ Upadhya Sreenivasaiengar ...	... Venkatachar.

Notification No. C. 49—L. B. of 21-22, dated 22nd August 1921.

Under Section 10 (1) (*a*) of the Mysore Municipal Regulation, and Rule 40 of the Election Rules of Minor Municipal Councils, the following gentlemen are declared to have been elected as Councillors of the Minor Municipal Council of Maddur for a period of three years from 1st August 1921 :—

	Name.	*Father's name.*
1.	Mr. Chikamuda Setty ...	... Doddamuda Setty.
2.	„ Channabore Gowda ...	... Sidde Gowda.
3.	„ Ismail Sab ...	... Gulam Hussain.
4.	„ Vahab Sheriff ...	... Husain Sheriff.

P. F. BOWRING,
Deputy Commissioner.

HASSAN TOWN MUNICIPALITY.

Notice, dated 4th August 1921.

Notice is hereby given to the inhabitants of the Municipality of the Hassan Town, that the Municipal Council, Hassan, desires to impose the tax defined in the Rules appended in lieu of the existing Shop and Oil Mill taxes.

Any inhabitant of this Municipality objecting to the proposed tax may, within one month from the date of this notice, send his objections in writing to the Vice-President, Town Municipal Council, Hassan.

Rules for the Assessment of a Tax on Professions, Trades and Callings and on Offices and Appointments.

Draft Rules framed under Section 46 (i) of the Mysore Municipal Regulation for the Assessment of a Tax on Professions, Trades and Callings and Offices and Appointments :—

1. In the rules the word "person" shall include a firm, company or association.

2. Every person, who within the Hassan Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rate specified in the said schedule as payable by persons of the class in which such person is placed.

3. Persons whose monthly income or profits are less than Rs. 30 per mensem are exempt from the tax.

4. No person shall be liable to tax under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town.

5. The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

6. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

7. On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf, every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years.

8. The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require—

(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list, in writing, containing the names of all persons

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occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person,

(2) any employer, or the head or secretary or any public or private office or of a firm or company,

(*a*) to furnish within a specified time, a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer, head, secretary, as the case may be is the agent.

9. On or before 1st January and 1st July every year, an assessment list in the form appended shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulation regarding assessment of a rate on buildings or lands shall apply *mutatis mutandis* in respect of assessment of this tax. This list will be subject to revision half-yearly or yearly as may be decided by the Council.

10. Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under rule VII shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council.

11. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall, within thirty days of such change, give intimation thereof to the President or Vice-President of the Town Municipal Council.

12. The tax shall be payable half-yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation.

13. (i) Any person who has paid the tax for a whole half-year and who ceases during such period to be liable to assessment shall be entitled to refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment, has been given to the Vice-President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him.

14. Failure to furnish the information or furnishing information which is untrue required by rule VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

SCHEDULE III.

(Section 59, Clause x). Tax on Arts, Profession, Trades and Callings.

Class I.

Every person holding any office or appointed, public or private or employment in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs. 2,000 a month or upwards :—

(i) Carrying on Business as a Company	Yearly Rs. 100
(ii) Abkari renters, Wholesale and Retail Traders and Manufacturers	
(iii) Bankers, Money-lenders, Money-changers and Pawn brokers ...	
(iv) Editors and Proprietors of Newspapers	
(v) Dubashes, under Writers, Brokers and Dealers in Securities, Shares or Bill of Exchange.	
(vi) Practising Barristers, Advocates, High Court Vakils, Solicitors Attorneys, Pleaders and Law Agents.	
(vii) Practising Medical Practitioners of all kinds including Hakims and Vaidyas.	
(viii) Dentists and Veterinary Surgeons	
(ix) Architects and Civil Engineers	
(x) Owners and Farmers of Markets and Toll-farmers	
(xi) Keepers of Hotels, Lodging-houses, Boarding-houses or Billiard-saloons.	
(xii) Builders and Surveyors	
(xiii) Owners of Mills, Warehouses, Printing Presses, Oil Presses, Cotton-Presses, and Presses and Factories of all kinds.	
(xiv) Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers.	
(xv) Dealers in Animals or Vehicles, and Owners or Keepers of Livery Stables or Hackney Carriages;	
(xvi) Artizans	

Class II.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 1,500 a month .. Rs. 75

Class III.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 1,000 a month or upwards 50

Class IV.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 500 a month or upwards 25

Class V.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 300 a month or upwards. 12

Class VI.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 200 a month or upwards 8

Class VII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 100 a month or upwards 4

Class VIII.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 50 a month or upwards 2

Class IX.

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs. 30 a month or upwards 1

NOTE.—The above classification is subject to the following provisions, namely:—

Proviso 1.—No owner of a Cotton Press shall be placed in any class below Class IV.

Proviso 2.—No wholesale Trader, Ship-owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill Owner or Factory Owner shall be placed in any class below Class V.

Proviso 3.—No Abkari renter (other than a mere liquor shop-keeper) Editor or Proprietor of a Newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and no First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below class VI.

Proviso 4.—No Boat Owner, Auctioner, Money-lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of Market, Toll farmer, Keeper of a Hotel. Lodging-house, Boarding house or Billiard-saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton Press or Oil-Press) shall be placed in any class below Class VII.

True return furnished by.....as to the his liability to Profession-tax for the year.....

Name and address of party	Nature of profession, art, trade or calling followed or office or appointment held	Date from which profession, etc., is followed	Monthly income	
			Included in the last return	During the current year

Date.....

Signature of party.

Division No.....

Serial No.	Name of party	Assessment No. in previous year		Occupation	Address	Monthly or annual income or other basis of assessment.	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11

Notice dated 4th August 1921.

Draft Bye-laws for regulating buildings and other structures in the Hassan Town Municipality.

Any inhabitant of this Municipality objecting to the proposed Bye-laws may, within one month from the date of this notice, send his objections in writing to the Vice-President, Town Municipal Council, Hassan.

I. Notice to be given to President by person intending to build.—Every person, intending to erect or re-erect within the meaning of Sections 92 and 96 of the Mysore Municipal Regulation, No. VII of 1906, any building in the town of Hassan, shall give notice in writing of his intention to the President.

Such notice shall be accompanied with a site plan of the land on which the structure is proposed to be built drawn to a scale of not less than one inch to 10 feet showing:—

(*a*) the position, nature and use of the existing buildings thereon, if any, and of the building and appurtenant out buildings to be erected on the land,
(*b*) the area to be occupied by the building and out-buildings on the land.
(*c*) the names of (if any) or description of the adjacent roads, or streets, buildings culverts, and
(*d*) the number of the lot and the name or number of the block and street or road in which the land is situated.

Provided, it shall be sufficient for the site plan to show, to the satisfaction of the President with scale, the site of the proposed building and its position on the land, together with the position of the land with reference to adjacent buildings or lands.

The license and the plan shall be produced by the party when called upon to do by Municipal authorities at all reasonable times.

No piece of land shall be used as a site for the erection of a building intended for human occupation—

(*a*) if the building is to abut a street unless the site is of such a shape that the building can be made parallel to the line of the street,
(*b*) if the site on tanks or nallas filled up with or used for depositing rubbish offensive matter or sewage, unless such site has been certified by the President as fit to be built upon.
(*c*) if the site is one which has been filled up with or used as a place for depositing excrementitious matter or carcass of dead animals or other filthy or offensive matter, until such matter shall have been properly removed to the satisfaction of the President or shall in his opinion have become innocuous,
(*d*) unless the site is certified by the President to be dry and well drained or capable of being well drained,
(*e*) if the site is on a lower level than will allow its drainage to be led into some existing or projected sewar.

Building not to be erected on a Municipal drain.—No building shall be erected over a Municipal drain.

Pits not to be excavated in building sites.—No pits shall be excavated in the sites allotted for building dwelling houses.

Building sites not to be surrounded by lantana, etc.—No building site shall be surrounded by a hedge of lantana, aloe, prickly pear or other objectionable plant, or by a fence of barbed iron wire.

Margin to be left between house and side drains.—No new building shall be erected by any person the foundation of the wall of which along the road, street, or lane, is less than 1½ feet from the side drain; but it shall be competent to the President of the Municipal Council to require a margin of land to any width not exceeding 3 feet, in cases in which he considers the same necessary. In such cases, a reasonable compensation shall be paid for any excess of land over 1½ feet with drain margin.

Level of plinth.—Every person who shall erect a new domestic building shall cause the same to be built with a plinth not below 1¼ feet above the general level of the ground around, and 1½ feet above top of side drain.

Eaves not to project beyond street drain.—The eaves of the buildings, sunshades to windows water-spouts to drain roof-water shall not project beyond the side street drain adjoining the house and the spouts shall be led down to the ground.

Sunshades not to be erected beyond outer edge of the side drain.—No sunshades for shops, either temporary or permanent shall be erected beyond the outer edge, *i. e.*, the edge towards the house side of the drain.

Frontage.—Every house shall have a decent frontage in keeping with the surroundings and no perishable or inflammable materials shall be used for construction.

Ventilation of rooms.—Every person shall so construct define the minimum floor space and height, every room that the same shall be ventilated by means of doors or windows which open directly into the external air and have an aggregate opening equal to not less than $\frac{1}{10}$th of the floor space.

No shops to be built in the midst of residential localities.—No shop or market place, manufactory, place of public resort, etc., shall be built in the midst of localities intended for residential purposes, unless three-fourths of the number of owners in the block or area affected agree to the same.

For the purposes of this bye-law it shall be competent to the President of the Municipal Council to determine what is a residential area and what is not.

Conservancy of the premises.—Every house-holder is bound to conserve the house occupied by him and the grounds attached to the same. All such premises must be provided with a suitable drain constructed in accordance with specification supplied by the President, for the drainage of the house and compound, for the removal of sullage water and sewage to the nearest existing street drain commanded by the level of the house and the grounds pertaining thereto. The owner of the house is bound to construct such drains within 30 days from the date of the notice served on him by the President calling on him to construct the required drain or drains in default, the President is competent to order the construction of the required drain or drains at owner's risk and cost.

No room, etc., to be constructed over a privy.—No person shall construct over a privy whether new or old, any structure of any description. In the case of water closet, a closet may be permitted over a closet, provided proper drainage arrangements prescribed by and approved of by the President are effected.

Privies to be constructed on sites approved by the President.—A person who shall construct a new privy, whether in connection with a building or not shall construct such privy upon such site or in such position and manner only as shall be approved of by the President. Every privy shall have its floor of a material which has a smooth surface and which is impervious to water and shall have a smooth non-absorbent coating of cement to a height of not less than 5 feet above the floor of such privy.

Proximity of privies to water-supply.—A person who shall construct a privy in connection with a building shall not, without the written permission of the President, construct such privy within a distance of 20 feet from any well, spring or stream of water used or likely to be used by man for drinking or other domestic purposes, or for manufacturing drinks for the use of man, or otherwise in such a position as to render any such water liable to pollution.

Air space round privies.—Every person who shall construct a privy in connection with a building shall so construct the same as to leave an external air space of not less than 4 feet in width from the building and open to the sky, surrounding such privy on every side thereof except the entrance side where any gallery or passage communicating with such privy, shall be not less than 3 feet in width, and shall be open to the external air on both sides.

Cleaning of latrines and manure pits.—Uncleaned latrine pits, sewage pumps, within the precincts and in proximity to a house shall be cleaned and filled up within two days' notice to that effect from the President unless the President considers it necessary in any particular case or cases to extend the period.

Incomplete buildings to be completed within one year of notice and in default President to complete and recover cost of demolish.—Any person who shall be given a license for erecting a new building in accordance with the aforesaid bye-laws, and shall leave the same incomplete for any length of time exceeding six months shall be bound, on being served with a notice in this behalf, to finish and complete the building within a responsible time to be fixed by the President for completion of the same. In default, the President shall be competent to take needful action under Section 131 of the Mysore Municipal Regulation.

Person intending to build may apply to President for information.—If any person has any doubt or difficulty as to the true intent or meaning of any matter connected with these rules or the requirements thereof, he may before giving notice, in writing, of his intention to erect or re-erect any building, apply to the President who shall upon receipt of such application, give the said person within a week, such information as in the circumstances may be necessary.

Penalties.—Every person who shall commit any breach of any of the foregoing bye-laws shall be punishable with fine which may extend to Rs. 200 on conviction before a Magistrate, as provided in the Municipal Regulation, VII of 1906, Section 96 (5).

MAHAMED RAZA,
President.